

ASSESSMENT ENGINEER'S REPORT

Prepared for the

CITY OF SAN DIEGO

**Miramar Ranch North
Maintenance Assessment District**

Annual Update for Fiscal Year 2005

under the provisions of the

**San Diego Maintenance Assessment District Ordinance
of the San Diego Municipal Code**

and

**Landscape and Lighting Act of 1972
of the California Streets and Highways Code**

Prepared by

**BOYLE ENGINEERING CORPORATION
7807 Convoy Court, Suite 200
San Diego, CA 92111
(858) 268-8080**

May 2004

CITY OF SAN DIEGO

Mayor

Dick Murphy

City Council Members

Scott Peters
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District 5

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District 2

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District 6

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District 8

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City Attorney

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City Clerk

Charles G. Abdelnour

City Engineer

Frank Belock

Assessment Engineer

Boyle Engineering Corporation

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Assessment Engineer's Report

Miramar Ranch North

Maintenance Assessment District

Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscape and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the MIRAMAR RANCH NORTH MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), BOYLE ENGINEERING CORPORATION, as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. _____ ,
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE
_____ DAY OF _____, 2004.

Charles G. Abdelnour, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

Executive Summary

Project: Miramar Ranch North
 Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2004	FY 2005 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	4,683	4,740	--
Total Estimated Assessment:	\$1,031,286	\$1,073,517	--
Total Number of EBUs:	6,412.61	6,445.01	--
<i>Zone 1</i>	2,500.96	2,500.96	--
<i>Zone 2</i>	3,911.65	3,944.05	--
Assessment per EBU:			--
<i>Zone 1</i>	\$52.90	\$54.67 ⁽³⁾	\$66.43 ⁽³⁾
<i>Zone 2</i>	\$229.82	\$237.52 ⁽³⁾	\$288.70 ⁽³⁾

⁽¹⁾ FY 2005 is the City's Fiscal Year 2005, which begins July 1, 2004 and ends June 30, 2005. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

⁽²⁾ Maximum Authorized annual amounts subject to cost indexing provisions as set forth in this Assessment Engineer's Report.

⁽³⁾ Fiscal Year 2004 and maximum authorized annual assessment increased by cost indexing factor of 3.35%.

District History: The District was re-engineered in Fiscal Year 1999 for compliance with Proposition 218. The District was re-balloted for Fiscal Year 2003 to allow for an increase in assessments and additional District improvements.

Annual Cost Indexing: An increase of assessments, under authority of annual cost indexing provisions, is required for Fiscal Year 2005.

Bonds: No bonds will be issued in connection with this District.

Background

The Miramar Ranch North Maintenance Assessment District (District) is located within the northeastern area of the City of San Diego (City), bounded by the Sabre Springs Planning Area to the north, the City of Poway to the east, the Scripps-Miramar Ranch Planning Area to the south, and Interstate 15 to the west. There are approximately 1,940 total acres within the District, which encompasses the Miramar Ranch North Planning Area and portions of both the Scripps-Miramar Ranch and Sabre Springs Planning Areas. The topography of the Miramar Ranch North District consists of narrow canyons, steep hills, rugged terrain and other constraints which limit the developable acreage.

The general purpose of the District was, and still is, to provide for the maintenance of landscaped and paved medians, slopes adjacent to right-of-way, native and revegetated open spaces, hardscape features (sidewalks, curbs, gutters, etc.), landscaped parkways and interpretive/pocket parks. The interpretive/pocket parks that are maintained by the District are not population-based general fund parks.

The District boundary, the parcels included, and the method of apportionment was reviewed and re-formulated in Fiscal Year 1999, primarily for the purpose of compliance with Proposition 218. The re-engineered District was approved for Fiscal Year 1999, by a mail ballot proceeding, with 80.1% of weighted votes supporting the proposed assessments. The Assessment Engineer's Report proposed Fiscal Year 1999 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost indexing of the maximum authorized assessments.

In response to rising maintenance costs and additional District improvements, community representatives requested that the City initiate proceedings to allow for an increase in assessments beyond the amount currently authorized. The City retained Boyle Engineering Corporation (Boyle) to prepare an Assessment Engineer's Report for Fiscal Year 2003 and beyond which provided for an increase in assessments. These changes were approved, by a mail ballot proceeding, with a majority of weighted votes supporting the proposed modifications.

District Proceedings for Fiscal Year 2005

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscape and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2005. The Fiscal Year 2005 assessments proposed within this Assessment Engineer's Report represent a 3.35% increase over the previous year's assessments. This increase is under the authority of annual cost indexing provisions approved by property owners. Therefore, the vote requirements of Section 4 of Article XIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The Boundary Map & Assessment Diagram for the District are on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as Exhibit A.

Project Description

The project to be funded by the proposed assessments is the maintenance of approximately 2.0 acres of landscaped medians, 1.6 acres of paved medians, 19.3 acres of landscaped right-of-ways, 74.3 acres of landscaped slopes, 523.3 acres of open space, 105,000 linear feet of gutters, 7.1 acres of sidewalks and curbs, and 7.8 acres of “interpretive/pocket” parks. The District is also proposed to include maintenance of an independently constructed comfort station (i.e., restroom) at Miramar Overlook Park. Construction and maintenance of a comfort station at this location does not fall within the City’s current standard citywide responsibilities, due to the size and nature of the park.

The approximate locations of the improvements to be maintained by the District are depicted in Exhibit A. Maintenance activities include, but are not limited to: turf mowing and edging; irrigation; weed control; pest control; pruning shrubs & trees; fertilizing; sweeping (streets, sidewalk, gutters and medians); and ongoing inspection and repairs.

The engineering drawings for the improvements to be maintained by the District are on file at Map Records in the City Engineer’s office and are incorporated herein by reference. The specifications for the maintenance to be performed are contained in City Contract No. L732/99 which is incorporated herein by reference and are on file with the City Clerk and the Park and Recreation Department.

Slope Rehabilitation Project

The slopes along the northerly side of Scripps Poway Parkway, from the Poway City boundary to Sunshine Peak Court, have not been maintained and have fallen into a degraded state. These improvements were installed by a developer. Due to conflicting contractual issues, the maintenance of the improvements after installation was deferred. Rehabilitation of the infrastructure and partial re-planting of the slopes was required to return the slopes to the high level of appearance of other District-maintained slopes. The rehabilitation of these slopes benefits parcels within the District.

The District collected \$100,000 in Fiscal Year 1999 intended to fund a

portion of the \$300,000 cost of restoring plants and irrigation to the slopes. The City's Water Utilities Department subsequently agreed to fund the rehabilitation costs as a reclaimed water demonstration project scheduled to begin in June 2002. In lieu of a rate increase, the \$100,000 was used in Fiscal Year 2000 to defer increased maintenance costs for which property owners in Zone 1 and Zone 2 were jointly responsible. Once completed, the District will pay for the ongoing maintenance of the slope as originally intended.

Separation of General and Special Benefits

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund for median maintenance (18.6¢ per square foot of landscaped median and 1.34¢ per square foot of hardscaped median) and from the Environmental Growth Fund for open space maintenance (\$26.63 per acre). These cost allocations are considered to be "general benefits" administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City's contribution to the public at large, are accordingly considered to be "special benefit" funded by the District.

Cost Estimate

Estimated Costs

Estimated Fiscal Year 2005 annual expenses, revenues, reserves, and assessments (provided by the City) are included as Exhibit B hereto. Assessments authorized and collected as part of these proceedings may be used for future balloting and re-engineering efforts, as may be required from time to time.

Annual Cost Indexing

With the passage of Proposition 218, any proposed increase in District assessments must be approved by property owners via a mail ballot and public hearing process, similar to these proceedings. A majority of ballots received (weighted according to each parcel's proportionate assessment) must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or

districts with relatively low dollar assessments, the cost of an engineer's report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to a factor equal to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in these proceedings is authorized to be indexed (increased or decreased) annually by the factor equal to the published SDCPI-U. Fiscal Year 2004 was the first year authorized for such indexing. It has been determined that an increase in assessments, as authorized by the cost indexing provisions, is required for Fiscal Year 2005.

Method of Apportionment

Estimated Benefit of Improvements

The Transportation Element of the City's General Plan and the general policy recommendations found in the Miramar Ranch North Community Plan establish several goals for the community's transportation system. The improvements being maintained by this District are consistent with the plans' goals for safety and pleasing aesthetics.

The major and arterial streets (i.e., Scripps Poway Parkway) within the District are the backbone of the street network within the community. They serve as the primary access routes for inter-community and intra-community trips and thus serve all parcels within the community. All parcels within the District benefit from the enhancement of these streets and the enhanced community image provided by the improvements being maintained by the District. All parcels have been assessed for the maintenance of improvements on the major and arterial streets. The assessment costs associated with these

improvements (common to all parcels) are termed “overlay” costs.

The collector and neighborhood streets within the District serve as the primary access routes to and from the major and arterial streets for parcels within a neighborhood, and thus serve the parcels within a given neighborhood community. Only those parcels served by such collector and neighborhood streets benefit from their enhancement. Consistent with this concept, the District has been sub-divided into two zones shown in Exhibit A. The assessment costs associated with improvements associated with the collector and neighborhood streets are termed “zone” costs.

Some parcels receive their access solely from the major and arterial streets. These parcels are only assessed their proportionate share of the “overlay” costs. These parcels are contained in Zone 1. Other parcels receive their access from combined use of the major and arterial streets and the collector and neighborhood streets. These parcels are assessed for their proportionate share of “overlay” costs and “zone” costs. These parcels are contained in Zone 2.

Apportionment Methodology

The costs for rehabilitation and maintenance of the improvements funded by the District have been assessed to the various parcels in the District on the basis of Equivalent Benefit Units (EBUs) assigned to each parcel.

The total assessment for a given parcel is equal to the parcel’s total EBUs multiplied by the Unit Assessment Rate (unique to the zone in which a parcel is situated) as shown in the following equation:

$$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$$

Equivalent Benefit Units (EBUs)

EBUs for each parcel have been determined as a function of two factors, a Land Use Factor and a Benefit Factor, related as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

Each of these factors are discussed below.

Land Use Factor

Since the improvements maintained by the District are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City's Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of landscape improvements maintained by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. Trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code.

Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in Table 1.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Industrial	IND	15.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
Fire/Police Station	FPS	15.0 per acre
Hotel	HTL	15.0 per acre
House of Worship	CRH	2.8 per acre
Open Space (designated)	OSP	0 per acre
Park – Developed	PKD	5.0 per acre
Park – Undeveloped	PKU	0.5 per acre
Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0 per acre
Undevelopable	UND	0 per acre
Utility Facility	UTL	3.0 per acre

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

While those traveling streets and roadways enjoy the improvements maintained by the District during their travel, the actual benefit of this enjoyment accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves. Accordingly, the Street/Roadway category receive no benefit and have been assigned a Land Use Factor of zero.

Benefit Factor

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It does not address the relationship of this use to the specific improvements to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements maintained.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various Land Use/Zoning categories within this District are as shown in Table 2.

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (max. 0.4)	Aesthetics (max. 0.6)	Composite Benefit Factor (max. 1.0)
Residential – All	0.4	0.6	1.0
Commercial – Office & Retail	0.4	0.3	0.7
Industrial	0.4	0.3	0.7
Educational – Primary & Secondary	0.4	0.3	0.7
Fire/Police Station	0.4	0.3	0.7
House of Worship	0.4	0.3	0.7
Open Space (designated)	0.4	0.0	0.4
Park – Developed	0.4	0.0	0.4
Park – Undeveloped	0.4	0.0	0.4
Recreational Facility	0.4	0.3	0.7
Street/Roadway	0.4	0.0	0.4
Undevelopable	0.4	0.0	0.4
Utility Facility	0.4	0.0	0.4

Public Safety. All land uses are considered to receive the maximum available benefit from the public safety element of District improvements. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

Aesthetics. The degree of benefit received from the aesthetic qualities of landscaped and hardscaped roadway medians, rights-of-way and slopes maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by landscaped and hardscaped roadway medians and rights-of-way. Commercial and institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements.

Lands in the Open Space, Park & Ride Lot, Street/Roadway, and Utility Facility categories are considered to receive no significant

benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value. Lands in the Park category are considered to receive no significant benefit from the aesthetic elements of District improvements, as the aesthetic values of these lands are themselves so high that they are little enhanced by those of other lands in their vicinity.

Unit Assessment Rate

As previously described, all parcels have been assessed for the maintenance of improvements on the major and arterial streets (i.e., Scripps Poway Parkway). The assessment costs associated with these improvements (common to all parcels) are termed “overlay” costs.

In addition, parcels within each neighborhood zone have been assessed for the maintenance of the improvements along the collector and neighborhood streets serving their respective neighborhood zone. The assessment costs associated with these improvements are termed “zone” costs.

The total “overlay” costs have been apportioned to each parcel in the District in proportion to the parcel’s estimated EBUs relative to the total EBUs of all parcels in the District. The total “zone” costs in each neighborhood zone have been apportioned to each parcel in the applicable zone in proportion to the parcel’s estimated EBUs relative to the total EBUs of all parcels within the neighborhood zone.

The Unit Assessment Rate (rate per EBU) for each zone has been determined as the sum of the district-wide “overlay” unit rate and the individual “zone” unit rate for the zone, as shown in the following equation:

$\text{Unit Assessment Rate} = \text{Overlay Unit Rate} + \text{Zone Unit Rate}$
--

Table 3 summarizes the unit assessment rates for Fiscal Year 2005 and the maximum authorized unit assessment rates for subsequent fiscal years.

TABLE 3: Unit Assessment Rates

	Zone 1	Zone 2	Total
Fiscal Year 2005 ⁽¹⁾			
Overlay Cost	\$136,729	\$215,664	\$352,393
Zone Cost	\$0	\$721,124	\$721,124
Total Cost	\$136,729	\$936,788	\$1,073,517
EBUs	2,500.96	3,944.05	6,445.01
Overlay Unit Rate	\$54.67	\$54.67	--
Zone Unit Rate	\$0.00	\$182.85	--
Unit Assessment Rate	\$54.67	\$237.52	--
Maximum Authorized for Subsequent Fiscal Years ⁽²⁾			
Overlay Cost	--	--	--
Zone Cost	--	--	--
Total Cost	--	--	--
EBUs	--	--	--
Overlay Unit Rate	\$66.43	\$66.43	--
Zone Unit Rate	\$0	\$222.27	--
Unit Assessment Rate	\$66.43	\$288.70	--

⁽¹⁾ Fiscal Year 2005 begins July 1, 2004 and ends June 30, 2005.

⁽²⁾ Subject to cost indexing provisions as set forth in this Assessment Engineer's Report.

As described above, the total assessment assigned to each parcel in the District has been calculated, based on the preceding factors, as follows:

$\text{Total Assessment} = \text{Total EBU's} \times \text{Unit Assessment Rate}$

Based on the above formula, the EBU's, unit assessment rate, and total assessment calculated for each parcel within the District can be found in the Assessment Roll (Exhibit C).

Summary Results

The District Boundary is presented in Exhibit A.

An estimate of the costs of the improvements provided by the District is included as Exhibit B to this report.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2005 District assessment for each parcel were calculated and are shown in the Assessment Roll (Exhibit C).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2005 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

BOYLE ENGINEERING CORPORATION

Eugene F. Shank, PE C 52792

David R. Spencer, EIT CA 109078

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the _____ day of _____, 2004.

Charles G. Abdelnour, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

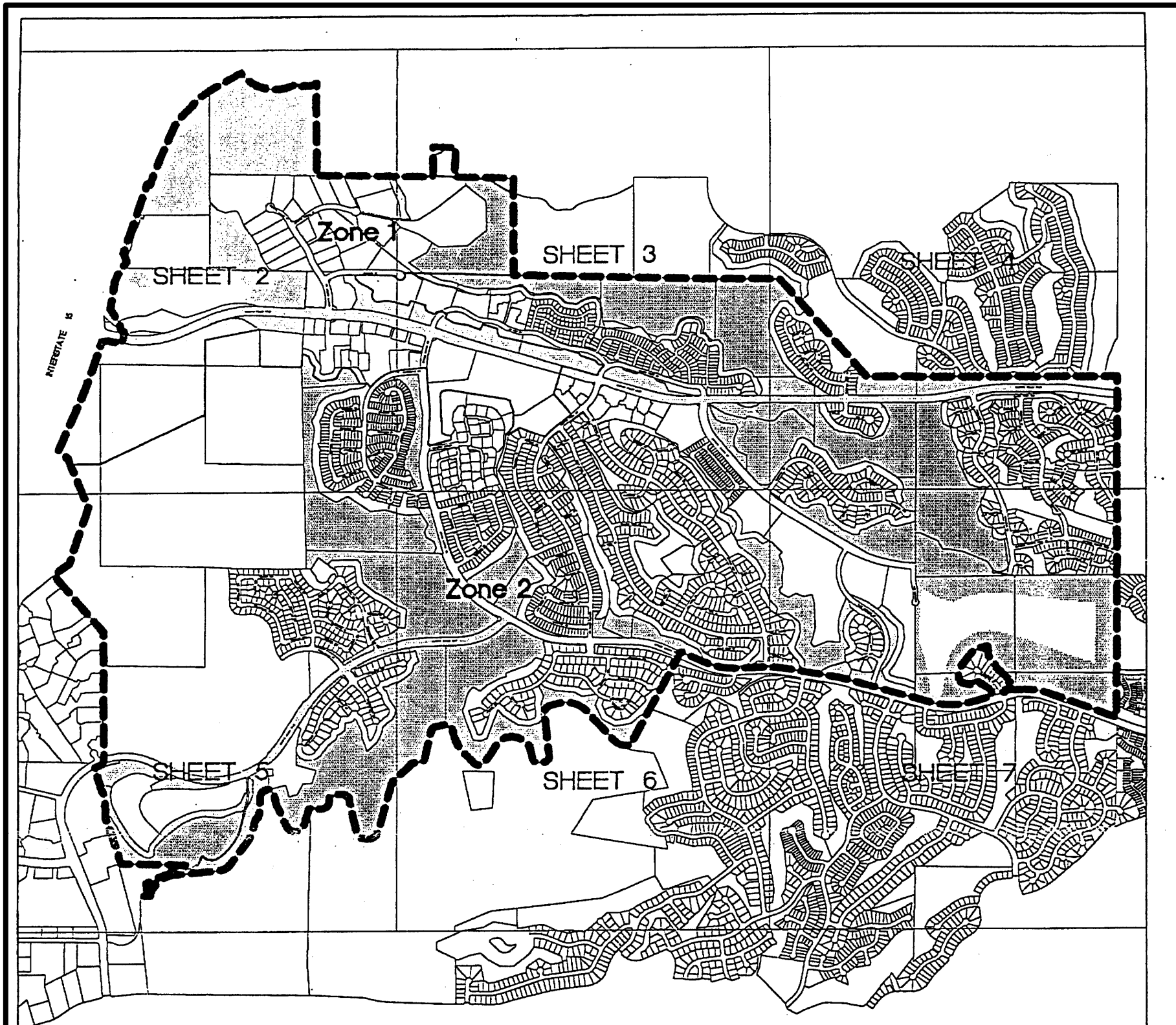
I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the assessment diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the _____ day of _____, 2004.

Charles G. Abdelnour, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I, _____, as SUPERINTENDENT OF STREETS of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the assessment diagram was recorded in my office on the _____ day of _____, 2004.

SUPERINTENDENT OF STREETS
CITY OF SAN DIEGO
STATE OF CALIFORNIA

EXHIBIT A



BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS ____ DAY OF _____, 1998.

CHARLES G. ABDELNOUR, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

PREPARED BY:
Bowie Engineering Corporation
7807 Convey Court, Suite 200, San Diego, CA 92111 (619)268-8080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE MIRAMAR RANCH NORTH LANDSCAPE MAINTENANCE DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF HELD ON THE ____ DAY OF _____, 1998, BY ITS RESOLUTION NO. _____.

CHARLES G. ABDELNOUR, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE ____ DAY OF _____, 1998; SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE ____ DAY OF _____, 1998. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

NOTE:
FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF LOTS OR PARCELS SHOWN ON THIS MAP, REFER TO THE COUNTY ASSESSOR'S MAPS WHICH SHALL GOVERN WITH RESPECT TO ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

- LEGEND:**
- DISTRICT BOUNDARY
 - ZONE BOUNDARY
 - OVERLAY IMPROVEMENTS
 - ZONE IMPROVEMENTS
 - PARCEL LINE



CITY OF
SAN DIEGO

MIRAMAR RANCH NORTH LANDSCAPE MAINTENANCE DISTRICT

W.O. _____ DATE: _____ REVISIONS: _____

SHEET 1 OF 7

EXHIBIT B

EXHIBIT B - Estimated Annual Expenses, Revenues & Reserves **Miramar Ranch North Maintenance Assessment District**

	FY 2003 ESTIMATE	FY 2004 ESTIMATE	FY 2005 PROPOSED
BEGINNING BALANCE AND RESERVE			
Beginning Balance	\$ 276,242	\$ 629,294	\$ 726,823
Prior Year Encumbrances	\$ 38,803	\$ -	\$ -
TOTAL BALANCE	\$ 315,045	\$ 629,294	\$ 726,823
REVENUE			
Assessments	\$ 960,488	\$ 1,031,286	\$ 1,073,517
Interest	\$ 16,939	\$ 16,671	\$ 17,504
Environmental Growth Fund	\$ 19,710	\$ 15,916	\$ 15,915
Gas Tax Fund	\$ 13,653	\$ 13,611	\$ 16,822
General Fund	\$ -	\$ -	\$ -
Miscellaneous	\$ 53,994	\$ 100,000	\$ -
TOTAL REVENUE	\$ 1,064,784	\$ 1,177,484	\$ 1,123,758
TOTAL BALANCE AND REVENUE	\$ 1,379,829	\$ 1,806,778	\$ 1,850,581
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM	\$ -	\$ -	\$ -
OPERATING EXPENSE			
Personnel	\$ 53,429	\$ 73,488	\$ 119,765
Contractual	\$ 389,560	\$ 465,000	\$ 576,000
Incidental	\$ 115,583	\$ 150,367	\$ 142,683
Utilities	\$ 191,963	\$ 391,100	\$ 415,127
TOTAL OPERATING EXPENSE	\$ 750,535	\$ 1,079,955	\$ 1,253,575
TOTAL EXPENSE	\$ 750,535	\$ 1,079,955	\$ 1,253,575
RESERVE			
Contingency Reserve	\$ -	\$ -	\$ 597,006
TOTAL RESERVE	\$ -	\$ -	\$ 597,006
BALANCE	\$ 629,294	\$ 726,823	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,379,829	\$ 1,806,778	\$ 1,850,581

EXHIBIT C

Due to the size of the Assessment Roll (Exhibit C), only limited copies are available. Please contact the City of San Diego, Park & Recreation Department, Open Space Division, Maintenance Assessment Districts Program at (619) 685-1350 to review the Assessment Roll.